

Sample of Form 1099-G

PAYER'S Name, Address and Federal Identification Number STATE OF MICHIGAN DEPARTMENT OF TREASURY Phone 1-800-827-4000 LANSING, MI 48922 Federal I.D. #38-6000134	CALENDAR YEAR 2005 E.	Substitute Form 1099-G Certain Government Payments										
THIS IS AN INFORMATION STATEMENT ONLY. THIS IS NOT A BILL. KEEP FOR YOUR RECORDS. F.												
<p>Copy B For Recipient. This is important tax information and is being furnished to the Internal Revenue Service (IRS). If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.</p> <p>Box 2. Shows refunds of Michigan income tax you received, or offsets made against that refund, before deduction of use tax paid. The amount shown may be subject to federal income tax if you deducted state income taxes paid as an itemized deduction on your federal return. If you did not receive the amount shown because it was credited to your estimated state income tax due, it may still be taxable if you deducted state income taxes on your federal return. Interest received on your refund must be included as interest income on your federal return. See instructions for your federal income tax return.</p> <p>Box 3. Identifies the tax year for which the refund or offset shown in Box 2 were made.</p>												
RECIPIENT'S Identification Number <div style="text-align: center; font-size: 1.2em;"> 6789 4321 </div> RECIPIENT'S Name, Address, ZIP Code <div style="text-align: center;"> John Taxpayer Sandy Taxpayer 123 Street Anytown, MI 99999 </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Box 2. Michigan Income Tax Refund or Offset</td> </tr> <tr> <td style="width: 50%; text-align: center;">REFUND</td> <td style="width: 50%; text-align: center;">INTEREST</td> </tr> <tr> <td style="text-align: center;">\$ B.</td> <td style="text-align: center;">\$ C.</td> </tr> <tr> <td colspan="2">Box 3. Box 2 Amount Is for Tax Year:</td> </tr> <tr> <td colspan="2" style="text-align: center;"> <div style="font-size: 1.2em;"> 2004 D. </div> </td> </tr> </table>		Box 2. Michigan Income Tax Refund or Offset		REFUND	INTEREST	\$ B.	\$ C.	Box 3. Box 2 Amount Is for Tax Year:		<div style="font-size: 1.2em;"> 2004 D. </div>	
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For more information about your 1099G, visit Treasury's Web site at www.michigan.gov/incometax .												

A.	B.	C.	D.	E.	F.
(Refund/Offset - Box 2)	(Refund)	(Interest)	(Return Year - Box 3)	(Refund Year)	(Statement)
This amount may be different from what you actually received. If all or part of your refund was used to pay (offset) a previously owed debt, the amount reported here will be different from the amount you received.	This amount does not include the property tax credit or an adoption credit. If your entire refund was from a property tax credit or an adoption credit, no amount will be reported here. It does include any amount you chose to credit forward or used to pay Use tax or contributed to the Military Family Relief Fund.	This amount must be included as interest income on your Federal return.	This is the year of the tax return.	This is the year in which you received the refund.	This statement is for your tax records. This is not a bill. You will need to report the refund and interest amounts to the IRS.

More information on back.

Explanation of Form 1099-G

General Information

This statement contains important information for your tax records and is also furnished to the Internal Revenue Service. This is not a bill. This statement is issued annually by the Michigan Department of Treasury. The information contained on this form represents the tax year as shown in box 3.

A. (Michigan Income Tax Refund or Offset - box 2)

Refund \$ Amount

Shows the Michigan income tax refund you received or the amount that may have been used to pay (offset) a previously owed debt.

Interest \$ Amount

Shows the amount of interest paid by the Department of Treasury based on the date a refund was issued.

B. (Refund - in box 2)

Explanation of Refund amount shown:

The refund amount shown on your 1099G may be different from the refund amount you actually received from the Michigan Department of Treasury.

The refund amount shown on your 1099G does **NOT** include your property tax credit or adoption credit, if you received one.

The refund amount **DOES INCLUDE:**

- Any amount you chose to credit forward
- Any amount you paid for Use tax
- Any amount you contributed to the Military Family Relief Fund
- Any amount deducted from your refund to pay a previously owed debt.

Explanation if no refund amount is shown:

It is possible to have an amount in the interest box and not the refund box. If your entire refund was from a property tax credit or an adoption credit, there will be no amount shown in box 2.

C. (Interest - in box 2)

Explanation of Interest amount shown:

The amount shown in this box reflects the amount of interest paid on a refund by the Department of Treasury. It is possible to have an amount in the interest box and not in the refund box. This may be true if your entire refund was from a property tax credit or an adoption credit.

Explanation if no interest amount is shown:

It is possible that no interest amount is shown. This may occur if your refund was:

1. Issued prior to June 1st for the current tax return year, or
2. Issued 45 days or less after we received the return.

Interest is added to the refund beginning 45 days after the claim is filed, or 45 days after the due date established by law for filing the return, whichever is later.

D. (Return Year - in box 3)

This is the year of the tax return.

E. (Refund Year)

This is the year in which you received the refund.

F. (Statement)

This statement is for your tax records. This is not a tax bill. You may need to report refund and interest amounts to the IRS.